(b) attaching an etchable wafer to the upper surface of the substrate, including a wafer portion from which a movable structure will be formed, the wafer portion being positioned over the recess; and

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(c) etching downward in the wafer around the periphery of the movable portion to break through in to the recess, thereby releasing at least part of the movable structure from the substrate without the need for substantial undercutting.

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40. (New) The method as recited in claim 1, wherein step (c) further comprises forming a first stationary conductive element extending outwardly from the substrate.

41. (New) The method as recited in claim 1, wherein step (c) further comprises forming a variable size gap between the movable structure and the stationary conductive element.

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42. (New) The method as recited in claim 40, further comprising the step of forming an intermediate layer between the stationary conductive element and the substrate, wherein the intermediate layer is selected from the group consisting of silicon, poly-crystalline silicon, amorphous silicon, silicon carbide and gallium arsenide.

43. (New) The method as recited in claim 1, further comprising the step of forming a base layer that forms a lower surface of the movable structure.

44. (New) The method as recited in claim 43, wherein the base layer is selected from the group consisting of silicon dioxide and silicon nitride.

45. (New) The method as recited in claim 1, wherein the recess has beveled outer edges.

46. (New) The method as recited in claim 40, wherein step (c) further comprises forming a second stationary conductive element extending outwardly from the substrate, wherein the movable structure is disposed between the first and second stationary conductive elements.

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47. (New) The method as recited in claim 46, wherein the first and second stationary conductive elements are electrically isolated from each other.